

SENATE BILL 113

Q4

9lr1307

By: **Senator Stone**

Introduced and read first time: January 15, 2009

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Exemption – Veterans’ Organizations**

3 FOR the purpose of making permanent an exemption from the sales and use tax for
4 sales to certain veterans’ organizations; repealing a certain termination
5 provision; and generally relating to a sales and use tax exemption for sales to
6 certain veterans’ organizations.

7 BY repealing and reenacting, without amendments,
8 Article – Tax – General
9 Section 11–204(a)(8)
10 Annotated Code of Maryland
11 (2004 Replacement Volume and 2008 Supplement)

12 BY repealing and reenacting, with amendments,
13 Chapter 217 of the Acts of the General Assembly of 2006
14 Section 2

15 BY repealing and reenacting, with amendments,
16 Chapter 218 of the Acts of the General Assembly of 2006
17 Section 2

18 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
19 MARYLAND, That the Laws of Maryland read as follows:

20 **Article – Tax – General**

21 11–204.

22 (a) The sales and use tax does not apply to:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (8) a sale to a bona fide nationally organized and recognized
2 organization of veterans of the armed forces of the United States or an auxiliary of the
3 organization or one of its units, if the organization is qualified as tax exempt under §
4 501(c)(19) of the Internal Revenue Code.

5 **Chapter 217 of the Acts of 2006**

6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
7 July 1, 2006. [It shall remain effective for a period of 3 years and, at the end of June
8 30, 2009, with no further action required by the General Assembly, this Act shall be
9 abrogated and of no further force and effect.]

10 **Chapter 218 of the Acts of 2006**

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14 abrogated and of no further force and effect.]

15 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
16 June 1, 2009.